



3015 (02-02-05)

ANNUAL REPORT

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: THORP MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 300 WEST PROSPECT STREET

P.O. BOX 334

THORP, WI 54771-0334

When was utility organized? 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ELLEN M SCHMIDT**Title:** CITY CLERK TREASURER**Office Address:**

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5371**Fax Number:** (715) 669 - 5044**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: BILL MILLER**Title:** MANAGER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** MILLERW@SCHENCKSOLUTIONS.COM

President, chairman, or head of utility commission/board or committee:

Name: RAY STROINSKI**Title:** BOARD MEMBER**Office Address:**

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5371 EXT**Fax Number:** (715) 669 - 5044**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: BILL MILLER**Title:** MANAGER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** MILLERW@SCHENCKSOLUTIONS.COM**Date of most recent audit report:** 3/23/2005**Period covered by most recent audit:** CALENDAR 2004

Names and titles of utility management including manager or superintendent:

Name: KEITH SEAMAN**Title:** WASTEWATER TREATMENT PLANT OPERATOR**Office Address:** CITY OF THORP

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5373**Fax Number:** (715) 669 - 5044**E-mail Address:**

Name: ROGER C KELL**Title:** WATER UTILITY OPERATOR**Office Address:** CITY OF THORP

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5808**Fax Number:** (715) 669 - 5044**E-mail Address:**

Name: TIMOTHY J. MCCREDDEN**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:** CITY OF THO

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5808**Fax Number:** (715) 669 - 5044**E-mail Address:**

Name of utility commission/committee: THORP MUNICIPAL UTILITY BOARD

Names of members of utility commission/committee:

MR RAY STROINSKI, MEMBER

MR RAYMOND TECLAW, MEMBER

Is sewer service rendered by the utility? YES

IDENTIFICATION AND OWNERSHIP

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 4/10/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

THERE ARE NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	606,795	583,465	1
Operating Expenses:			
Operation and Maintenance Expense (401)	422,622	389,136	2
Depreciation Expense (403)	77,355	56,014	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,629	30,638	5
Total Operating Expenses	534,606	475,788	
Net Operating Income	72,189	107,677	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	72,189	107,677	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	148	16	7
Nonoperating Rental Income (418)	4,930	4,930	8
Interest and Dividend Income (419)	10,087	11,205	9
Miscellaneous Nonoperating Income (421)	455,202	1,612,695	10
Total Other Income	470,367	1,628,846	
Total Income	542,556	1,736,523	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(36,710)	0	11
Other Income Deductions (426)	65,587	60,768	12
Total Miscellaneous Income Deductions	28,877	60,768	
Income Before Interest Charges	513,679	1,675,755	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,087	28,331	13
Amortization of Debt Discount and Expense (428)	18,000	11,250	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	49,002	39,910	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	91,089	79,491	
Net Income	422,590	1,596,264	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	900,995	(692,883)	19
Balance Transferred from Income (433)	422,590	1,596,264	20
Miscellaneous Credits to Surplus (434)	26,472	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	10,562	2,386	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	1,339,495	900,995	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	606,795		606,795	1
Total (Acct. 400):	606,795	0	606,795	
Operation and Maintenance Expense (401):				
Derived	422,622		422,622	2
Total (Acct. 401):	422,622	0	422,622	
Depreciation Expense (403):				
Derived	77,355		77,355	3
Total (Acct. 403):	77,355	0	77,355	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	34,629		34,629	5
Total (Acct. 408):	34,629	0	34,629	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	72,189	0	72,189	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	148		148	8
Total (Acct. 415-416):	148	0	148	

Nonoperating Rental Income (418):

RENT OF PROPERTY HELD FOR FUTURE USE (CITY A/C	4,930		4,930	9
Total (Acct. 418):	4,930	0	4,930	

Interest and Dividend Income (419):

ON INVESTED FUNDS(CITY ACCTS # 48419.01/48419.02)	10,087	0	10,087	10
Total (Acct. 419):	10,087	0	10,087	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water		440,893	440,893	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
CONTRIBUTED PLANT-SEWER	0	13,702	13,702 12
SALE OF SCRAP ITEMS (ACCT # 48421)	0	607	607 13
Total (Acct. 421):	0	455,202	455,202
TOTAL OTHER INCOME:	15,165	455,202	470,367

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(36,710)		(36,710) 14
NONE	0	0	0 15
Total (Acct. 425):	(36,710)	0	(36,710)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		13,666	13,666 16
Depreciation Expense on Contributed Plant - Sewer		51,921	51,921 17
Total (Acct. 426):	0	65,587	65,587
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(36,710)	65,587	28,877

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	24,087		24,087 18
Total (Acct. 427):	24,087	0	24,087
Amortization of Debt Discount and Expense (428):			
AMORTIZED PER F-12	18,000		18,000 19
Total (Acct. 428):	18,000	0	18,000
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	49,002		49,002 21
Total (Acct. 430):	49,002	0	49,002
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	91,089	0	91,089
NET INCOME:	32,975	389,615	422,590
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(646,082)	1,547,077	900,995 24
Total (Acct. 216):	(646,082)	1,547,077	900,995
Balance Transferred from Income (433):			
Derived	32,975	389,615	422,590 25
Total (Acct. 433):	32,975	389,615	422,590
Miscellaneous Credits to Surplus (434):			
EXCESS PY DEPRECIATION	3,482	0	3,482 26
EXCESS DEPRECIATION CHARGED 2003 (ADJUSTED AF	22,990	0	22,990 27
Total (Acct. 434):	26,472	0	26,472
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	10,562		10,562 29
Total (Acct. 436)--Debit:	10,562	0	10,562
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(597,197)	1,936,692	1,339,495

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	882		256		1,138	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	590		203		793	2
Payroll	197				197	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	787	0	203	0	990	
Net income (or loss)	95	0	53	0	148	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	310,052	0	296,743	0	606,795	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,980				1,980	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	308,072	0	296,743	0	604,815	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,571,124	4,715,584	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,594,300	2,195,830	2
Net Utility Plant	4,976,824	2,519,754	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	343,660	333,098	7
Total Other Property and Investments	343,660	333,098	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	304,943	30,192	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	126,832	125,738	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	18,467	20,337	15
Prepayments (165)	1,485	1,335	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	451,727	177,602	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	130,994	67,251	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	138,138	207,206	20
Total Deferred Debits	269,132	274,457	
Total Assets and Other Debits	6,041,343	3,304,911	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	784,293	437,563	21
Appropriated Earned Surplus (215)	343,660	333,098	22
Unappropriated Earned Surplus (216)	1,339,495	900,995	23
Total Proprietary Capital	2,467,448	1,671,656	
LONG-TERM DEBT			
Bonds (221)	420,000	500,000	24
Advances from Municipality (223)	1,944,095	862,561	25
Other long-Term Debt (224)	9,020	7,976	26
Total Long-Term Debt	2,373,115	1,370,537	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	237,240	29,193	28
Payables to Municipality (233)	239,970	203,675	29
Customer Deposits (235)	1,535	1,735	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	18,835	28,115	32
Other Current and Accrued Liabilities (238)	5,740		33
Total Current and Accrued Liabilities	503,320	262,718	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	697,460	0	36
Total Deferred Credits	697,460	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,041,343	3,304,911	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,645,769	3,069,815	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,298,128	1,289,461	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	762,742	1,878,934	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)		128,988			7
Construction Work in Progress (395)	212,871				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,273,741	3,297,383	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	429,640	304,135	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	128,884	731,641	0	0	12
Total Accumulated Provision	558,524	1,035,776	0	0	
Net Utility Plant	2,715,217	2,261,607	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	500,234	900,658			1,400,892	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	43,871	33,484			77,355	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	885	(885)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	44,756	32,599	0	0	77,355	16
Debits during year						17
Book cost of plant retired	6,820	0			6,820	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	106,790	627,380			734,170	21
ADJUST FOR PY DEP	1,740	1,742			3,482	22
					0	23
					0	24
Total debits	115,350	629,122	0	0	744,472	25
Balance end of year (110.1)	429,640	304,135	0	0	733,775	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.52%	2.77%				28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	115,218	679,720			794,938	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	13,666	51,921			65,587	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,666	51,921	0	0	65,587	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	128,884	731,641	0	0	860,525	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.52%	2.77%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	16,512	18,457	2
Sewer utility	1,955	1,880	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	18,467	20,337	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2004 GO REFUND ISSUE	0	428	60,943	1
GO BAN DTD 6/15/04	6,750	428	14,050	2
MORTGAGE REVENUE REFUND 1997	11,250	428	56,001	3
Total			130,994	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	437,563	1
Changes during year (explain):		
FROM CITY'S TIF DISTRICT	346,730	2
Balance end of year	784,293	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE REFUNDING BONDS	12/01/1997	12/01/2009	5.00%	420,000	1
Total Bonds (Account 221):				420,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM THE CITY	10/12/1992	10/12/2007	3.00%	128,926	1
GO PROMISSORY NOTE	11/20/1995	11/20/2005	5.00%	15,072	2
BAN	12/01/2004	12/01/2005	2.50%	1,160,000	3
GO PROMISSORY NOTE	05/14/2003	05/14/2013	3.60%	215,413	4
GO TRUST FUND LOAN	09/29/1997	03/15/2007	5.30%	108,269	5
GO TRUST FUND REFUNDING	07/30/2004	03/15/2020	5.00%	245,452	6
GO PROMISSORY NOTE	04/24/1998	04/21/2008	4.82%	70,963	7
Total for Account 223				1,944,095	
Other Long-Term Debt (224)					
SICK LEAVE ACCRUAL	12/31/1999	12/31/2006	0.00%	9,020	8
Total for Account 224				9,020	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	29,799	2
Charged electric department expense		3
Charged sewer department expense	4,830	4
Other (explain):		
NONE		5
Total Accruals and other credits	34,629	
Taxes paid during year:		
County, state and local taxes	25,437	6
Social Security taxes	8,347	7
PSC Remainder Assessment	845	8
Other (explain):		
NONE		9
Total payments and other debits	34,629	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997 MORTGAGE REVENUE BOND	2,330	24,005	24,645	1,690	2
Subtotal	2,330	24,005	24,645	1,690	
Advances from Municipality (223)					
NONE	0			0	3
1995 GO NOTE	0	1,290	1,290	0	4
1998 GO NOTE	865	3,956	4,191	630	5
2001 TRUST FUND NOTE	19,500	3,442	22,942	0	6
2001 CITY ADVANCE	100	2,135		2,235	7
1997 FUND LOAN TRUST	5,320	7,028	7,668	4,680	8
2003 BAN		15,792	13,372	2,420	9
2004 STF REFUND NOTE		5,890		5,890	10
2003 GO PROMISSORY		9,469	8,179	1,290	11
Subtotal	25,785	49,002	57,642	17,145	
Other long-Term Debt (224)					
DEBT PROCESSING FEES	0	82	82	0	12
Subtotal	0	82	82	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	28,115	73,089	82,369	18,835	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER BOND RESERVE/REDEMPTION/REPLACEMENT	343,660	3
Total (Acct. 125):	343,660	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,285	5
Electric		6
Sewer (Regulated)	70,276	7
Other (specify):		
SPECIAL ASSESSMENTS	3,271	8
Total (Acct. 142):	126,832	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
SOFTWARE MAINTENANCE	1,485	13
Total (Acct. 165):	1,485	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZED WELL SEARCH COSTS AUTHORIZED 10/22/02	138,138	15
Total (Acct. 183):	138,138	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
FOR OPERATING EXPENSES (A/C 25233)	239,970	16
Total (Acct. 233):	239,970	
Other Deferred Credits (253):		
Regulatory Liability	697,460	17
NONE		18
Total (Acct. 253):	697,460	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,776,034	0	1,176,868	0	2,952,902	1
Materials and Supplies	17,484	0	1,917	0	19,401	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	464,937	(871)	602,396	(871)	1,065,591	4
Customer Advances for Construction					0	5
Regulatory Liability	50,725	0	298,005	0	348,730	6
					0	7
Average Net Rate Base	1,277,856	871	278,384	871	1,557,982	
Net Operating Income	(18,920)	0	91,109	0	72,189	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.48%	0.00%	32.73%	0.00%	4.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.8	1
Electric		2
Gas		3
Sewer	1.6	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	106,790	0	627,380	0	734,170	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	5,340		31,370		36,710	4
Other (specify):						
NONE					0	5
Balance End of Year	101,450	0	596,010	0	697,460	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)**General footnotes**

PER PSC REPORT:	
CAPITAL SECTION TOTAL 2004	\$2,467,448
PER CITY NET TRIAL BAL 12/31/03	\$3,164,908
LESS: REGULATORY CREDIT	697,460
	<hr/>
	\$2,467,448

Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

AUTHORIZED 10/22/02

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

OPERATING EXPENSES PAID BY CITY FOR UTILITY ACCUMULATE TO \$239,970

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	303,224	306,742	1
Total Sales of Water	303,224	306,742	
Other Operating Revenues			
Forfeited Discounts (470)	1,900	1,523	2
Other Water Revenues (474)	4,928	1,925	3
Total Other Operating Revenues	6,828	3,448	
Total Operating Revenues	310,052	310,190	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	189,723	170,367	4
General Operating Expenses (680-690)	65,579	48,055	5
Total Operation and Maintenance Expenses	255,302	218,422	
Other Operating Expenses			
Depreciation Expense (403)	43,871	27,846	6
Amortization Expense (404)		0	7
Taxes (408)	29,799	26,278	8
Total Other Operating Expenses	73,670	54,124	
Total Operating Expenses	328,972	272,546	
NET OPERATING INCOME	(18,920)	37,644	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	11	62	1
Commercial	4	28	200	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	39	262	
Metered Sales to General Customers (461)				
Residential	648	22,226	141,372	4
Commercial	115	11,574	51,003	5
Industrial	11	1,012	5,384	6
Total Metered Sales to General Customers (461)	774	34,812	197,759	
Private Fire Protection Service (462)	4		3,051	7
Public Fire Protection Service (463)	1		91,200	8
Other Sales to Public Authorities (464)	13	1,959	10,952	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	797	36,810	303,224	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	91,200	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	91,200	
Forfeited Discounts (470):		
Customer late payment charges	1,900	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,900	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,980	7
Other (specify):		
RECONNECT FEES	2,948	8
Total Other Water Revenues (474)	4,928	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	38,197	33,795	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	11,652	13,894	3
Chemicals (630)	19,924	22,023	4
Supplies and Expenses (640)	15,430	15,912	5
Repairs of Water Plant (650)	97,925	82,048	6
Transportation Expenses (660)	6,595	2,695	7
Total Plant Operation and Maintenance Expenses	189,723	170,367	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	19,331	18,468	8
Office Supplies and Expenses (681)	2,175	1,984	9
Outside Services Employed (682)	11,249	1,664	10
Insurance Expense (684)	7,157	5,875	11
Employees Pensions and Benefits (686)	22,167	20,064	12
Regulatory Commission Expenses (688)	3,500	0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	65,579	48,055	
Total Operation and Maintenance Expenses	255,302	218,422	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	ALL WATER EXCEPT FOR COMMON METER	25,437	22,759	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ALL WATER EXCEPT FOR COMMON METER	519	504	2
Net property tax equivalent		24,918	22,255	
Social Security	BASED ON ACTUAL EARNINGS	4,459	3,789	3
PSC Remainder Assessment	BASED ON PRORATED REVENUES	422	234	4
Other (specify): NONE			0	5
Total tax expense		29,799	26,278	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236200				3
County tax rate	mills		8.871700				4
Local tax rate	mills		6.078900				5
School tax rate	mills		10.927300				6
Voc. school tax rate	mills		1.919000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.033100				10
Less: state credit	mills		1.321900				11
Net tax rate	mills		26.711200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.078900				14
Combined School Tax Rate	mills		12.846300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.925200				17
Total Tax Rate	mills		28.033100				18
Ratio of Local and School Tax to Total	dec.		0.675102				19
Total tax net of state credit	mills		26.711200				20
Net Local and School Tax Rate	mills		18.032783				21
Utility Plant, Jan. 1	\$	1,645,769	1,645,769				22
Materials & Supplies	\$	18,457	18,457				23
Subtotal	\$	1,664,226	1,664,226				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,664,226	1,664,226				26
Assessment Ratio	dec.		0.847587				27
Assessed Value	\$	1,410,576	1,410,576				28
Net Local & School Rate	mills		18.032783				29
Tax Equiv. Computed for Current Year	\$	25,437	25,437				30
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	25,437					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,528	67,299	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	32,670	279,332	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,630		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	41,828	346,631	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,952	56,525	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,503	65,445	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	57,455	121,970	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			73,827	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			312,002	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,630	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	388,459	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			70,477	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			108,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	179,425	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	8,210	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	49,942	207,586	26
Transmission and Distribution Mains (343)	805,706	354,958	27
Fire Mains (344)	0		28
Services (345)	79,216	4,997	29
Meters (346)	69,766	1,564	30
Hydrants (348)	82,001	5,091	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,086,631	582,406	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,236		34
Office Furniture and Equipment (372)	923		35
Computer Equipment (372.1)	600		36
Transportation Equipment (373)	60,008		37
Other General Equipment (379)	5,260		38
Other Tangible Property (390)	0		39
Total General Plant	68,027	0	
Total utility plant in service directly assignable	1,253,941	1,051,007	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,253,941	1,051,007	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,210	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			257,528	26
Transmission and Distribution Mains (343)	6,300		1,154,364	27
Fire Mains (344)			0	28
Services (345)			84,213	29
Meters (346)	520		70,810	30
Hydrants (348)			87,092	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	6,820	0	1,662,217	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			1,236	34
Office Furniture and Equipment (372)			923	35
Computer Equipment (372.1)			600	36
Transportation Equipment (373)			60,008	37
Other General Equipment (379)			5,260	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	68,027	
Total utility plant in service directly assignable	6,820	0	2,298,128	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	6,820	0	2,298,128	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	68,550		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	68,550	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	22,033		23
Total Water Treatment Plant	22,033	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			68,550	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	68,550	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			22,033	23
Total Water Treatment Plant	0	0	22,033	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0	139,380	26
Transmission and Distribution Mains (343)	165,248	290,565	27
Fire Mains (344)	0		28
Services (345)	66,018		29
Meters (346)	0		30
Hydrants (348)	0	10,948	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	231,266	440,893	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	321,849	440,893	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	321,849	440,893	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			139,380 26
Transmission and Distribution Mains (343)			455,813 27
Fire Mains (344)			0 28
Services (345)			66,018 29
Meters (346)			0 30
Hydrants (348)			10,948 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	672,159
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	762,742
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	762,742

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,911	3,911	1
February			4,075	4,075	2
March			3,071	3,071	3
April			3,223	3,223	4
May			3,492	3,492	5
June			3,309	3,309	6
July			3,567	3,567	7
August			3,252	3,252	8
September			3,078	3,078	9
October			3,167	3,167	10
November			3,228	3,228	11
December			3,377	3,377	12
Total annual pumpage	0	0	40,750	40,750	
Less: Water sold				36,810	13
Volume pumped but not sold				3,940	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				50	16
Volume related to equipment/system malfunction				900	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				950	19
Volume pumped but unaccounted for				2,990	20
Percent of water lost				7%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				242	24
Date of maximum: 2/25/2004					25
Cause of maximum:					26
main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				80	27
Date of minimum: 2/20/2004					28
Total KWH used for pumping for the year				157,146	29
If water is purchased: Vendor Name: NA					30
Point of Delivery: NA					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST PROSPECT STREET	10	44	8	18,000	Yes	1
SOUTH ADAMS STREET	11	112	8	24,000	Yes	2
GORMAN AVE	13	40	12	45,000	Yes	3
GORMAN AVE	14	40	12	45,000	Yes	4
EAST NYE STREET	4	80	8	34,000	Yes	5
NORTH ADAMS STREET	5	72	6	18,000	Yes	6
SOUTH CHURCH STREET	9	350	8	43,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NO SURFACE WELLS	0	0	0	0

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	13	1
Location	WEST PROSPECT ST	SOUTH ADAMS STREET	GORMAN AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1995	1999	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	20	32	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GOULDS	9
Year Installed	1984	1999	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	3	3	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14	4	5	14
Location	GORMAN AVE	EAST NYE STREET	NORTH ADAMS STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	18
Year Installed	2004	1999	2000	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	150	44	22	21
Pump Motor or Standby Engine Mfr	GOULDS	FRANKLIN	FRANKLIN	22
Year Installed	2004	1999	2000	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	10	5	3	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	9			1
Location	SOUTH CHURCH STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	JACUZZI			5
Year Installed	1995			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	65			8
Pump Motor or Standby Engine Mfr	FRANKLIN			10
Year Installed	1990			11
Type	ELECTRIC			12
Horsepower	10			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER 1	TOWER 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1967	2004	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	156	25	10
Total capacity in gallons (actual)	150,000	240,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	19
			20
Is a corrosion control chemical used (yes, no)?	Y	Y	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	11,204	0	0	0	11,204
P	S	4.000	0	1,681			1,681
M	D	6.000	46,750	610	448	0	46,912
P	D	6.000	1,060	2,107	0	0	3,167
M	D	8.000	9,257	0	0	0	9,257
M	D	12.000	6,893	0	0	0	6,893
P	T	12.000	0	2,475			2,475
Total Within Municipality			75,164	6,873	448	0	81,589
P	S	4.000	0	6,474			6,474
P	T	12.000	0	8,405			8,405
Total Outside of Municipality			0	14,879	0	0	14,879
Total Utility			75,164	21,752	448	0	96,468

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	343	0	0	0	343		1
L	0.750	297	0	0	0	297		2
M	1.000	98	6	0	0	104		3
M	1.250	8	0	0	0	8		4
M	1.500	2	0	0	0	2		5
M	2.000	5	0	0	0	5		6
M	3.000	1	0	0	0	1		7
M	4.000	2	0	0	0	2		8
M	6.000	2	0	0	0	2		9
M	8.000	3	0	0	0	3		10
Total Utility		761	6	0	0	767	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	340	18	28		330	20	1
0.750	471	0	5		466	20	2
1.000	30	0	0	0	30	0	3
1.250	7	0	1	0	6	0	4
1.500	4	0	0	0	4	0	5
2.000	11	0	1	0	10	0	6
3.000	5	0	0	0	5	0	7
Total:	868	18	35	0	851	40	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	293	28	3	3	0	3	330	1
0.750	355	59	3	1	0	48	466	2
1.000	0	14	4	4	0	8	30	3
1.250	0	4	1	0	0	1	6	4
1.500	0	1	0	1	0	2	4	5
2.000	0	8	1	1	0	0	10	6
3.000	0	1	0	3	0	1	5	7
Total:	648	115	12	13	0	63	851	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	2			2	1
Within Municipality	72	5		52	129	2
Total Fire Hydrants	72	7	0	52	131	
Flushing Hydrants						
	52	2		(52)	2	3
Total Flushing Hydrants	52	2	0	(52)	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	131
Number of distribution system valves end of year:	191
Number of distribution valves operated during year:	155

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

A/C # 650: WELL ABANDONMENT COST \$19,480

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C # 650: WELL ABANDONMENT COSTS \$19,480

A/C # 660: ALLOCATED MORE EQUIPMENT TO WATER (BREAKS/MTS)

A/C # 688: COSTS ASSOCIATED WITH PROPOSED UTIL RATE REQUEST

A/C # 682: *ADDITIONAL PROFESSIONAL SERVICES ASSOCIATED WITH WATER RATE INCREASE PROPOSAL

*SURVEY WORK TO IDENTIFY OWNERSHIP OF EXISTING WELL PLANT=\$6,518

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

ACCT # 342: NEW TOWER # 2- -THIS IS PORTION FINANCED BY CITY/TIF

ACCT # 321: NEW WELL HOUSES FOR WELLS # 13 AND # 14 (GORMAN AVE)

ACCT # 322: NEW WELLS # 13 AND # 14 AS DESCRIBED ON PAGE W-13

ACCT # 325: NEW PUMPS ON WELLS # 13 AND # 14

ACCT # 310: LAND ACQUIRED FOR TOWER/WELLSSEE EXPLANATION # 1 (ABOVE)

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain.

CONTRIBUTED (BY GRANTS) PART OF NEW EL TOWER FINANCED BY GRANT

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

MAINS WERE FINANCED USING UTILITY FUNDING IN 2004

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

INSTALLED BY DEVELOPER

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

THERE ARE NONE

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

ADVISED CITY OF THORP TO RESPOND DIRECTLY TO YOU WITH THIS CONCERN

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

DURING RATE DATA SUPPLIED TO PSC IT WAS PSCs DECISION TO RECLASSIFY THE 52 PREVIOUS REPORTED FLUSHING HYDRANTS AS REGULAR. CONTRARY TO PRIOR PERIODS IN WHICH PSC ADVISED 4" OR LESS S/B CONSIDERED FLUSHING.

THE TWO NEW FLUSHING HYDRANTS REPORTED ARE, IN FACT, JUST FOR FLUSHING.

Explain all reported Adjustments.

SEE ITEM # 1 FOR EXPLANATION

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	292,009	269,171	1
Total Sewage Operating Revenues	292,009	269,171	
Other Operating Revenues			
Forfeited Discounts (631)	2,404	1,959	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	2,330	2,145	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	4,734	4,104	
Total Operating Revenues	296,743	273,275	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	100,643	101,664	8
Maintenance Expenses (831-834)	9,010	19,173	9
Customer Accounting & Collection Expenses (840-843)	19,409	18,468	10
Administrative and General Expenses (850-857)	38,258	31,409	11
Total Operation and Maintenance Expenses	167,320	170,714	
Other Operating Expenses			
Depreciation Expense (403)	33,484	28,168	12
Amortization Expense (404)		0	13
Taxes (408)	4,830	4,360	14
Total Other Operating Expenses	38,314	32,528	
Total Operating Expenses	205,634	203,242	
NET OPERATING INCOME	91,109	70,033	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	643	22,161	170,127	5
Commercial Revenues	111	11,429	67,800	6
Industrial Revenues	12	1,012	6,235	7
Revenues from Public Authorities	10	1,644	8,575	8
Total Measured Service to General Customers (622)	776	36,246	252,737	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)	4	1,346	39,272	11
Interdepartmental Service (626)				12
 Total Sewage Operating Revenues	 780	 37,592	 292,009	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,404	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,404	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	2,330	5
Total Rent from Sewerage Property (634)	2,330	
Miscellaneous Operating Revenues (635):		
SEPTIC HAUL FEES		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	34,883	31,466	1
Power and Fuel for Pumping (821)	26,632	28,518	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	11,713	8,997	7
Other Operating Supplies and Expenses (827)	25,773	31,068	8
Transportation Expenses (828)	1,642	1,615	9
Rents (829)		0	10
Total Operation Expenses	100,643	101,664	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)	5,748	5,922	12
Maintenance of Treatment and Disposal Plant Equipment (833)	3,262	13,251	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	9,010	19,173	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	17,809	16,596	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	1,600	1,872	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	19,409	18,468	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	2,557	2,315	20
Outside Services Employed (852)	3,519	1,790	21
Insurance Expense (853)	9,542	7,554	22
Employees Pensions and Benefits (854)	20,390	19,750	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		0
Miscellaneous General Expenses (856)	2,250	0
Rents (857)		0
Total Administrative and General Expenses	38,258	31,409
Total Operation and Maintenance Expenses	167,320	170,714

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security	BASED ON ACTUAL SALARY ALLOCATION	3,888	3,622	1
Local and School Tax Equivalent on Meters Charged by Water Department		519	504	2
PSC Remainder Assessment	BASED ON REVENUES ALLOCATED	423	234	3
Other (specify): NONE			0	4
Total tax expense		4,830	4,360	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	157,162	29,692	7
Interceptor Mains and Accessories (314)	54,961		8
Force Mains (315)	43,332	33,512	9
Other Collecting System Equipment (316)	0		10
Total Collection System	255,455	63,204	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0	160,840	12
Receiving Wells (322)	23,116		13
Electric Pumping Equipment (323)	109,032		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	10,576	400	16
Total Collection System Pumping Installations	142,724	161,240	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	54,199		17
Structures and Improvements (331)	129,910		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	41,800		20
Secondary Treatment Equipment (334)	160,852		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	6,111		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	74,041		25
Flow Metering and Monitoring Equipment (339)	17,326	741	26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			186,854	7
Interceptor Mains and Accessories (314)			54,961	8
Force Mains (315)			76,844	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	318,659	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			160,840	12
Receiving Wells (322)			23,116	13
Electric Pumping Equipment (323)			109,032	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			10,976	16
Total Collection System Pumping Installations	0	0	303,964	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			54,199	17
Structures and Improvements (331)			129,910	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			41,800	20
Secondary Treatment Equipment (334)			160,852	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			6,111	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			74,041	25
Flow Metering and Monitoring Equipment (339)			18,067	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	121,633		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	605,872	741	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	34,063		33
Other General Equipment (379)	26,162		34
Other Tangible Property (390)	0		35
Total General Plant	60,225	0	
Total utility plant in service directly assignable	1,064,276	225,185	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,064,276	225,185	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Outfall Sewer Pipes (340)			121,633	27
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	606,613	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			34,063	33
Other General Equipment (379)			26,162	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	60,225	
Total utility plant in service directly assignable	0	0	1,289,461	
Common Utility Plant Allocated to Sewer Department				0 36
Total utility plant in service	0	0	1,289,461	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	428,049	9,033	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	79,685		9
Other Collecting System Equipment (316)	0		10
Total Collection System	507,734	9,033	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	402,820		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	129,611		20
Secondary Treatment Equipment (334)	498,762		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	18,948		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	229,582		25
Flow Metering and Monitoring Equipment (339)	82,444		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			437,082	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			79,685	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	516,767	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			402,820	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			129,611	20
Secondary Treatment Equipment (334)			498,762	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			18,948	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			229,582	25
Flow Metering and Monitoring Equipment (339)			82,444	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	1,362,167	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	1,869,901	9,033	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,869,901	9,033	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	1,362,167
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,878,934
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,878,934

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
3.000	113	0	0	0	113	1
6.000	1,599	1,600	0	0	3,199	2
8.000	20,684	1,000	0	0	21,684	3
10.000	2,538	0	0	0	2,538	4
12.000	7,569	0	0	0	7,569	5
15.000	4,150	0	0	0	4,150	6
16.000	700	0	0	0	700	7
18.000	41,560	0	0	0	41,560	8
Total Utility	78,913	2,600	0	0	81,513	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operating Revenues & Expenses (Page S-01)

General footnotes

BOTTOM LINE INCREASE MAINLY RESULT OF CITY CONTRACTING WITH EAU CLAIRE CORP WHICH DUMPS WASTE INTO CITY'S TREATMENT FACILITY.

Sewage Operating Revenues (Page S-02)

General footnotes

A/C # 625: 2004 CITY CONTRACTS WITH A CORP FROM EAU CLAIRE AND ALLOWS THEM TO DUMP INTO CITY SYSTEM. SIGNIFICANT REVENUE INCREASE HAS RESULTED FROM CONTRACTED DUMPING FOR 2004

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C826: CITY USED MORE CHEMICALS IN 2004
A/C 833: MORE TREATMENT PLANT MTC IN 2003

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

A/C # 313: NEW MAINS INSTALLED AS PART OF EXPANSION INTO NEW TIF AREA.
FINANCING IS BY CITY AND ITS TIF

A/C # 321: NEW PUMP STATION TO ACCOMMODATE EXPANSION INTO DEVELOPING TIF AREA/
A/C# 315: FINANCED BY CITY & TIF, THESE MAINS ARE UNDER STH 29 INTO THE
DEVELOPING TIF AREA

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

MAINS ADDITIONS (8 " AND 6"): MAINS FINANCED BY CITY AND ITS TIF
